

and gathers from those who are *below* the average or who own no property at all. I am unalterably opposed to that principle of taxation, and to any legislative program that finds it necessary to sustain it.

As to its practicability: If the sales tax were not fundamentally objectionable and unsound in principle, it would still be impractical for use in any large way in a program of state taxation, because no state can police its borders against interstate commerce. This point has no doubt been well argued in your discussions of this question, but we should not permit our extremities to dull our understanding of it, and its important relation to taxes on sales. There is at all times a delicate balance as between purchase within and without the State as to many articles and commodities. Any tax that we add to sales within the State helps to turn the scale against business *in* North Carolina and in favor of business *outside* of North Carolina. I cannot favor any system of taxation that imposes this additional burden on the retail merchants of North Carolina, and that penalizes within and encourages business without the State.

The same reasons that condemn a general sales tax have their application to the selection of articles of common use among the whole body of citizenship of the State, and the designation of such articles as luxuries, and the imposition of extreme rates of tax upon the retail sales of such articles. This is but a little ingenious method of imposing taxes to relieve wealth, and without regard to the ability of those who are to pay the tax. It seems to me a narrow comprehension of the subject to designate such articles as luxuries. The use of such articles recognizes no rank of nobility or fortune. Their use is as common among the poorest as among the wealthiest classes. And a twenty per cent tax upon their use is in fact as essentially a tax upon those who can ill afford to pay it as